

# INDEX TO VOLUME 63, 2010

Aasness, Jørgen	
See Thoresen, Thor O.	93
Abraham, Jean Marie, and Roger Feldman	
What Will Happen if Employers Drop Health Insurance? A Simulation of Employees' Willingness to Purchase Insurance in the Individual Market	191
Alm, James	
Testing Behavioral Public Economics Theories in the Laboratory	635
Alm, James, and Mikhail I. Melnik	
Do eBay Sellers Comply with State Sales Taxes?	215
Alm, James, and Edward B. Sennoga	
Mobility, Competition, and the Distributional Effects of Tax Evasion	1055
Altshuler, Rosanne, and Harry Grubert	
Formula Apportionment: Is It Better than the Current System and Are There Better Alternatives?	1145
Altshuler, Rosanne, Katherine Lim, and Robertson Williams	
Desperately Seeking Revenue	331
Antos, Joseph R.	
(Mis-)Using the Tax System to Subsidize Health Spending	681
Auerbach, Alan J., and William G. Gale	
Déjà Vu All Over Again: On the Dismal Prospects for the Federal Budget	543
Auerbach, David, Janet Holtzblatt, Paul Jacobs, Alexandra Minicozzi, Pamela Moomau, and Chapin White	
Will Health Insurance Mandates Increase Coverage? Synthesizing Perspectives from Health, Tax, and Behavioral Economics	659
Ballard, Charles L.	
See Skidmore, Mark	509
Becker, Johannes, and Clemens Fuest	
Foreign Income and Domestic Deductions – A Comment	269
Boadway, Robin and Jean-François Tremblay	
Mobility and Fiscal Imbalance	1023
Bruce, Donald, William F. Fox, and Zhou Yang	
Base Mobility and State Personal Income Taxes	945
Burman, Leonard E., Jeffrey Rohaly, Joseph Rosenberg, and Katherine C. Lim	
Catastrophic Budget Failure	561
Buttrick, Steve	
See Peter, Klara Sabirianova	447
Chirinko, Robert S., and Daniel J. Wilson	
Can Lower Tax Rates be Bought? Business Rent-Seeking and Tax Competition Among U.S. States	967

Clausing, Kimberly A. Should Tax Policy Target Multinational Firm Headquarters?	741
Cooper, Michael G., and Matthew J. Knittel The Implications of Tax Asymmetry for U.S. Corporations	33
De Waegenaere, Anja, and Richard Sansing Inconsistent Transfer Prices and the Location of Mobile Capital	1085
Desai, Mihir A., and Dhammika Dharmapala Do Strong Fences Make Strong Neighbors?	723
Dharmapala, Dhammika See Desai, Mihir A.	723
Duncan, Denvil See Peter, Klara Sabirianova	447
Feldman, Roger See Abraham, Jean Marie	191
Fitzpatrick, Katie, and Jeffrey P. Thompson The Interaction of Metropolitan Cost-of-Living and the Federal Earned Income Tax Credit: One Size Fits All?	419
Fox, William F. See Bruce, Donald	945
Fuest, Clemens See Becker, Johannes	269
Gailey, Adam See Goldman, Dana	307
Gale, William G. See Auerbach, Alan J.	543
Ghent, Linda S., and Alan P. Grant The Demand for Lottery Products and their Distributional Consequences	253
Gillette, Robert, Gillian Hunter, Ithai Z. Lurie, Jonathan Siegel, and Gerald Silverstein The Impact of Repealing the Exclusion for Employer-Sponsored Insurance	695
Goldman, Dana, Pierre-Carl Michaud, Darius Lakdawalla, Yuhui Zheng, Adam Gailey, and Igor Vaynman The Fiscal Consequences of Trends in Population Health	307
Gordon, Roger H. Taxation and Corporate Use of Debt: Implications for Tax Policy	151
Graham, John R., Michelle Hanlon, and Terry Shevlin Barriers to Mobility: The Lockout Effect of U.S. Taxation of Worldwide Corporate Profits	1111
Grant, Alan P. See Ghent, Linda S.	253
Grubert, Harry See Altshuler, Rosanne	1145

Hanlon, Michelle See Graham, John R.	1111
Hines, James R. Reply to Becker and Fuest	278
Ho, Vivian Review of <i>Using Taxes to Reform Health Insurance</i> , edited by Henry J. Aaron and Leonard Burman	383
Hodge, Timothy R. See Skidmore, Mark	509
Holtzblatt, Janet See Auerbach, David	659
Hunter, Gillian See Gillette, Robert	695
Iyer, Govind S., Philip M. J. Reckers, and Debra L. Sanders Increasing Tax Compliance in Washington State: A Field Experiment	7
Jacobs, Paul See Auerbach, David	659
Jia, Zhiyang See Thoresen, Thor O.	93
Johns, Andrew, and Joel Slemrod The Distribution of Income Tax Noncompliance	397
Johnson, Cathleen, David Masclet, and Claude Montmarquette The Effect of Perfect Monitoring of Matched Income on Sales Tax Compliance: An Experimental Investigation	121
Kinnaman, Thomas C. Optimal Solid Waste Tax Policy with Centralized Recycling	237
Kleinbard, Edward D. Tax Expenditure Framework Legislation	353
Knittel, Matthew See Cooper, Michael G.	33
Lakdawalla, Darius See Goldman, Dana	307
Li, Geng, and Paul A. Smith 401(k) Loans and Household Balance Sheets	479
Lim, Katherine See Altshuler, Rosanne	331
Lim, Katherine See Burman, Leonard E.	561
Luna, LeAnn, and Matthew N. Murray The Effects of State Tax Structure on Business Organizational Form	995

Lurie, Ithai Z.	
See Gillette, Robert	695
Maag, Elaine	
Simplicity: Considerations in Designing a Unified Child Credit	765
Manchester, Joyce, and Jonathan A. Schwabish	
The Long-Term Budget Outlook in the United States and the Role of Health Care Entitlements	285
Masclot, David	
See Johnson, Cathleen	121
McCubbins, Mathew D., and Ellen Moule	
Making Mountains of Debt Out of Molehills: The Pro-Cyclical Implications of Tax and Expenditure Limitations	603
Melnik, Mikhail I.	
See Alm, James	215
Merrill, Peter R.	
Corporate Tax Policy for the 21 <sup>st</sup> Century	623
Michaud, Pierre-Carl	
See Goldman, Dana	307
Minicozzi, Alexandra	
See Auerbach, David	659
Montmarquette, Claude	
See Johnson, Cathleen	121
Moore, Pamela	
See Auerbach, David	659
Moule, Ellen	
See McCubbins, Mathew D.	603
Murray, Matthew N.	
See Luna, LeAnn	995
Peter, Klara Sabirianova, Steve Buttrick, and Denvil Duncan	
Global Reform of Personal Income Taxation, 1981–2005: Evidence from 189 Countries	447
Plummer, Elizabeth	
Evidence on the Distributional Effects of a Land Value Tax on Residential Households	63
Rauh, Joshua D.	
Are State Public Pensions Sustainable? Why the Federal Government Should Worry About State Pension Liabilities	585
Reckers, Philip M. J.	
See Iyer, Govind S.	7
Rohaly, Jeffrey	
See Burman, Leonard E.	561
Rose, Shanna	
Institutions and Fiscal Sustainability	807

Rosenberg, Joseph	
See Burman, Leonard E.	561
Sanders, Debra L.	
See Iyer, Govind S.	7
Sansing, Richard	
See De Waegenare, Anja	1085
Schwabish, Jonathan A.	
See Manchester, Joyce	285
Sennoga, Edward B.	
See Alm, James	1055
Shackelford, Douglas A., Daniel N. Shaviro, and Joel Slemrod	
Taxation and the Financial Sector	781
Shaviro, Daniel N.	
Rethinking Foreign Tax Creditability	709
Shaviro, Daniel N.	
See Shackelford, Douglas A.	781
Shevlin, Terry	
See Graham, John R.	1111
Siegel, Jonathan	
See Gillette, Robert	695
Silverstein, Gerald	
See Gillette, Robert	695
Skidmore, Mark, Charles L. Ballard, and Timothy R. Hodge	
Property Value Assessment Growth Limits and Redistribution of Property Tax Payments: Evidence from Michigan	509
Slemrod, Joel	
Location, (Real) Location, (Tax) Location: An Essay on Mobility's Place in Optimal Taxation	843
Slemrod, Joel	
See Johns, Andrew	397
Slemrod, Joel	
See Shackelford, Douglas A.	781
Smith, Paul A.	
See Li, Geng	479
Swain, John A.	
Misalignment of Substantive and Enforcement Tax Jurisdiction in a Mobile Economy: Causes and Strategies for Realignment	925
Thompson, Jeffrey P.	
See Fitzpatrick, Katie	419
Thoresen, Thor O., Jørgen Aasness, and Zhiyang Jia	
The Short-Term Ratio of Self-Financing of Tax Cuts: An Estimate for Norway's 2006 Tax Reform	93

Tremblay, Jean-François	
See Boadway, Robin	1023
Vaynman, Igor	
Goldman, Dana	307
White, Chapin	
See Auerbach, David	659
Wildasin, David E.	
State Corporation Income Taxation: An Economic Perspective on Nexus	903
Williams, Robertson	
See Altshuler, Rosanne	331
Wilson, Daniel J.	
See Chirinko, Robert S.	967
Wilson, John D.	
Review of <i>The Theory of Taxation and Public Economics</i> by Louis Kaplow	175
Yang, Zhou	
See Bruce, Donald	945
Zheng, Yuhui	
See Goldman, Dana	307
Zodrow, George R.	
Capital Mobility and Capital Tax Competition	865

